GOVERNMENT NOTICE NO. 38

CUSTOMS AND EXCISE ACT

(Cap.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2018

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, GOODALL EDWARD GONDWE, Minister of Finance, Economic Planning and Development, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) Order, 2018. Citation

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the "principal Order") is amended in Part III of the First Schedule by— Amendment of the First Schedule to the Customs and Excise (Tariffs) Order

(*a*) inserting under tariff heading 87.05, new tariff subheadings, immediately after tariff subheading 8705.90.30 in correct numerical sequence as shown hereunder—

2	3	4	5	6	7	8	9	10	11	12
8705.90.40	---Water sprinkler motor vehicles	U	Free	Free	Free	Free	Free	-	16.5%	3%
8705.90.50	---Cesspool (septic tank) vehicles	U	Free	Free	Free	Free	Free	-	16.5%	3%

(*b*) creating a new Note number 9 under section XXII (Customs Procedure Codes and Special Transactions) as follows—

"9. Where importation or procurement of goods for a specific purpose under any specific Customs Procedure Code with prescribed customs duty reliefs, including, for example, for construction of a building under a specified industry, the duty waived shall be recoverable if—

(i) the goods or the building are not put into the intended purpose by the person to whom the relief was granted; or

(ii) the goods or the building are disposed of for use other than the purpose for which the relief was granted:

Provided that the Commissioner General may, upon application in writing, approve transfer of the reliefs from the intended purpose to another purpose which would have qualified for the reliefs."

3. The principal Order is amended in Part I of the Eighth Schedule by deleting paragraph 4 and replacing therefor the following as new paragraph 4— Amendment of the Eighth Schedule to the principal Order

"4. An applicant for registration in accordance with paragraph 3 shall supply such information, as the Commissioner General may require, as to the conduct or proposed conduct of his manufacturing business, and the information to be supplied shall include—

(*a*) cost of production indicating the value of imported raw materials, overheads and local materials to determine value addition; and

(*b*) a valid Tax Clearance Certificate (TCC)."

Made this 19th day of May, 2018.

GOODALL E GONDWE
Minister of Finance, Economic Planning and Development

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